DECLARATION AND POWER OF ATTORNEY FOR PATENT APPLICATION

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name;

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first

Express Mail: EV309868321US

Date of Deposit: June 27, 2003

patent is sought on the inventi	on entitled.				
AN APPARATUS FOR ENCODING AND D	DECODING				
the specification of which (che	eck one)				
X is attached hereto.					
was filed on	as United Sta	ates Application Number			
or PCT International App	plication Number				
and was amended on	(if	applicable)			
I hereby state that I have revi		e contents of the above identified sperred to above.	ecifica	ition,	
I acknowledge the duty to disclaccordance with Title 37, Code		is material to the patentability of t , Section 1.56.	his app	licati	on in
I hereby claim foreign priority	benefits under Title	35, United States Code, §119(a)-(d) o	r §365(b) of	any
which designated at least one obelow, by checking the box, any	country other than the to foreign application for	ficate, or §365(a) of any PCT Interna United States, listed below and have or patent or inventor's certificate, e that of the application on which pr	also id	dentifi	ed
Prior Foreign Application(s) Claimed			F	Priorit	У
2002-190742	JAPAN	28/06/2002	х	Yes	No
(Number)	(Country)	(Day/Month/Year Filed	1)		
(Number)	(Country)	(Day/Month/Year Filed	1)	_Yes _	
(Number)	(Country)	(Day/Month/Year Filed	.)	Yes	No
I hereby claim the benefit undebelow.	er 35 U.S.C. '119(e) of	any United States provisional applic	ation(s	3) list	ed
(Application Number)	(Filing Date)				
(Application Number)	(Filing Date)				
	35 T G G \$120 C	Whited Chapter Parkington (a)	165 (a) :	. 6	рсш

and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a

I hereby claim the benefit under 35 U.S.C. §120 of any United States Application(s), or §365(c) of any PCT International application designating the United States, listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States, or PCT International application in the manner provided by the first paragraph of 35 U.S.C. §112, I acknowledge the duty to disclose information material to the patentability of this application as defined in 37 CFR $\S1.56$ which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

(Application Serial No.)	(Filing Date)	(Status)	(patented,	pending,	abandoned)
(Application Serial No.)	(Filing Date)	(Status)	(patented,	pending,	abandoned)

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that willful false statements may jeopardize the validity of the application or any patent issued thereon.

POWER OF ATTORNEY: As a named inventor I hereby appoint the following attorney(s) and/or agent(s) to prosecute this application and transact all business in the Patent and Trademark Office connected therewith (list name and registration number).

Manny W. Schecter (Reg. 31,722), Kevin M. Jordan (Reg. 40,277), Christopher A. Hughes (Reg. 26,914), John E. Hoel (Reg. 26,279), Joseph C. Redmond, Jr. (Reg. 18,753), Stephen C. Kaufman (Reg. 29,551), Robert M. Trepp (Reg. 25,933), Louis P. Herzberg (Reg. 41,500), Daniel P. Morris (Reg. 32,053), Paul J. Otterstedt (Reg. 37,411), Louis J. Percello (Reg. 33,206), Douglas W. Cameron (Reg. 31,596), Marian Underweiser (Reg. 46,134), Richard M. Ludwin (Reg. 33,010), Derek S. Jennings (Reg. 41,473), Gail Zarick (Reg. 43,303), Timothy M. Farrell (Reg. 37,321), Thu Ann Dang (Reg. 41,544) and Wan Yee Cheung (Reg. 42,410).

Docket No.JP920020119US1 DECLARATION AND POWER OF ATTORNEY FOR PATENT APPLICATION Express Mail: EV309868321US Date of Deposit: June 27, 2003 Send Correspondence to: Derek S. Jennings , Intellectual Property Law Dept. IBM Corporation, P.O. Box 218, Yorktown Heights, New York 10598 Direct Telephone Calls to: (name and telephone number) <u>Derek S. Jennings</u> 914-945-2144 Yasunao Katayama Full name of sole or first inventor Inventor's Signature 6-17-8 Minamino, Hachiouji-shi, Tokyo Japan Japan Citizenship Same as above. Post Office Address Toshiyuki Yamane Full name of second joint-inventor, if any Inventor's signature Date Seline-406 5-6-8 Chuorinkan, Yamato=shi, Kanaqawa-ken Japan Residence Japan Citizenship Same as above. Post Office Address Full name of third joint-inventor, if any Inventor's signature Date Residence Citizenship Same as above. Post Office Address Full name of fourth joint-inventor, if any Inventor's Signature Date Residence

Citizenship

Same as above.
Post Office Address